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**S.K. SINGHI**  
Founder & Managing Partner

#### Message from the Managing Partner

The Future of the Legal Profession in India is very bright. It is on the cusp of a significant transformation driven by technological advancements, changing societal needs and evolving regulatory frameworks.

Technology will play a vital role in the legal profession, with tools like AI, Blockchain and Data Analytics enhancing legal research, document management and case prediction. As the legal landscape becomes more complex, lawyers may focus on specialised areas like Intellectual Property, Cybersecurity and Environmental law.

There is a growing demand for Alternative Dispute Resolution (ADR) methods. These methods, like mediation, arbitration and conciliation may become more popular, reducing the burden on courts and offering faster dispute resolution.

Online platforms have revolutionised Court visibility and most Courts are accessible online. Legal education is now more accessible and convenient for practising lawyers and aspirational law students to access the Courts remotely.

There is an increased emphasis on mental health and well-being. Legal professionals now prioritise mental health support, recognising the high-stress levels and burnout prevalent among legal professionals.

The Globalization and International Collaborations in Law are rising. Indian Lawyers now engage more in Cross-border transactions, International Arbitration and collaborations with foreign law firms.

Ethical behaviour and professional responsibility in the digital age have assumed significance. The legal profession must address emerging ethical concerns about technology, data privacy and digital communication.

At S.K.Singhi & Partners LLP, we strive for customer delight and cost-effective dispensation of justice. To this end, we are gearing up to embrace technology to deliver exceptional customer-friendly services, the details of which will be announced shortly. The initiative will sustain our leadership role in addressing the client's concerns to optimise the cost of litigation.

I am delighted to hand you this month's edition of The EXHIBIT. I hope you will like the contents and share your feedback to enable S.K.Singhi & Partners LLP to be your profound learning partner and legal service provider.

I beckon each team member to join me as a devoted soldier of law, bringing smiles to the faces of stressed litigants who deserve relief in terms of cost and timelines. Hold your breath and wait for the announcement of a path-breaking legal initiative soon.

Best wishes



## Technological Advancement in Dispensation of Law in India: A New Era of Justice

- By: Akshay Singhi, Senior Partner

The Indian legal system has undergone significant transformations in recent years, leveraging technological advancements to enhance the dispensation of law. This digital revolution has improved accessibility, efficiency, and transparency in the justice delivery system, marking a new era for the Indian judiciary.

### E-Courts and Virtual Hearings

The COVID-19 pandemic accelerated the adoption of virtual hearings, with the Supreme Court and various High Courts switching to online platforms. This shift has reduced delays, increased convenience, and enabled participation from remote locations.

E-courts have optimised case management, allowing for electronic filing, digital documentation, and online case tracking.

### Digital Literacy and Access to Justice

Technology has bridged the gap for marginalised communities, providing access to legal resources and services. Online legal aid platforms, mobile apps, and digital literacy programs have empowered citizens to navigate the legal system, ensuring inclusivity and equality.

### Artificial Intelligence in Legal Research

AI-powered tools have streamlined legal research, enabling faster and more accurate analysis of case laws, statutes, and precedents. This has enhanced the quality of legal representation, decision-making, and judicial outcomes.

### Digital Forensics and Cybercrime Investigation

Advancements in digital forensics have strengthened cybercrime investigation, enabling authorities to collect, analyse, and present digital evidence effectively. This has improved the prosecution of cybercrimes, ensuring justice in the digital age.

### Blockchain Technology for Secure Document Management

Blockchain-based solutions have been introduced for secure document management, ensuring tamper-proof storage and retrieval of legal documents. This technology has increased trust and integrity in legal transactions.

### Challenges and Future Directions

While technological advancements have transformed the Indian legal landscape, challenges persist. These include:

- Digital divide and unequal access to technology
- Cybersecurity threats and data protection concerns
- Need for standardised protocols and interoperability

### Can Law Work Without Technology?

Yes, law can work without technology, but technology has transformed the legal landscape, making many processes more efficient and accessible.

### Here are some ways the law can function without technology:

**Traditional research:** Lawyers can research using physical law books, journals, and documents.

**Paper-based documentation:** Legal documents, contracts, and court filings can be prepared and submitted manually.

**In-person communication:** Lawyers, judges, and clients can communicate face-to-face or through phone calls.

**Manual case management:** Lawyers can manage cases using physical files, notes, and calendars.

However, technology has brought numerous benefits to the legal profession, including:

- Enhanced research capabilities
- Improved document management
- Increased efficiency
- Better communication
- Access to online legal resources

While law can function without technology, embracing technology can lead to more streamlined and effective legal processes.

As technology evolves, the Indian legal system must address these challenges by investing in infrastructure, digital literacy, and innovation. The future of law dispensation in India holds immense promise, with technology driving a more just, efficient, and inclusive justice system.

Technology integration in India's legal system has revolutionised the dispensation of law, enhancing accessibility, efficiency, and transparency. As we progress, we must harness technological advancements to strengthen the justice delivery system, ensuring a fair and just society for all.



## A Cross-Border M&A Business Analysis Within the Framework of Sustainable Development Strategy

-By: Adv Sindhuja Rastogi

Integrating sustainable development principles into cross-border mergers and acquisitions (M&A) represents a significant shift in international business practices. Traditionally, businesses have focused on financial synergies and market expansion during M&As. However, environmental, social, and governance (ESG) considerations are increasingly shaping strategic decisions.

The growing emphasis on corporate sustainability can be attributed to its potential to attract funding for organisations focused on sustainable practices. Much research has explored how a company's board composition impacts its success, but the connection between ownership structures and sustainability performance remains unclear, particularly in the context of M & As.

Cross-border M&A involves acquisitions by companies in one country or businesses in another. This strategy allows firms to expand their market reach, access new technologies and talent, achieve economies of scale, and enhance their global competitive stance. The M&A process typically involves several stages: initial valuation and target selection, negotiation of terms, obtaining regulatory approvals from various jurisdictions, conducting due diligence to assess risks and opportunities, and planning for post-merger integration. Factors influencing cross-border M&A decisions include economic conditions, cultural differences, legal frameworks, geopolitical issues, and strategic objectives like market consolidation or diversification.

Companies can use a sustainable development framework to incorporate ESG factors into their business strategies systematically. This framework includes social responsibility (e.g., community engagement and employee welfare), environmental stewardship (e.g., resource efficiency and carbon footprint reduction), and ethical governance practices (e.g., accountability, transparency, and ethical behaviour). By adopting a comprehensive sustainability plan, organisations aim to maximise positive long-term impacts on the environment and society while minimising negative effects on stakeholders.

ESG encompasses business practices that affect society and the environment, aiming to ensure long-term viability. Integrating ESG performance into business practices has become increasingly important, especially for companies expanding into developing countries. ESG indices reflect the significance of sustainability performance, and there is growing pressure on companies to enhance their ESG reporting. Scholars are increasing their understanding of how ESG disclosure regulations impact the benefits of M&As, focusing on firm-specific aspects that influence ESG reporting practices.

As globalisation accelerates, more companies are expanding internationally to access new markets and strategic assets. However, many acquirers struggle with inadequate sustainability practices and post-acquisition integration challenges. To effectively incorporate sustainability into cross-border M&A, companies must align ESG standards with business goals throughout the transaction lifecycle. This involves identifying target companies with similar sustainability values, conducting thorough due diligence to assess ESG risks and opportunities, and developing plans to maintain and enhance existing sustainability efforts within the acquired organisation.

Cultural integration and adherence to local and international sustainability standards are also crucial for successful integration. Effective communication and transparency are essential for managing stakeholder expectations and maintaining credibility throughout the merger.

Successful sustainable cross-border M&A requires careful consideration of various factors, including regulatory compliance across different jurisdictions, cultural integration to foster innovation and collaboration, preservation of corporate culture and values, alignment of sustainability goals and strategies, and transparency in ESG reporting. Companies must navigate reputational risks arising from differences in labour laws, environmental regulations, and community norms across participating nations. Addressing these issues proactively can enhance the chances of smooth integration and long-term value creation.

Challenges in sustainable cross-border M&A include managing cultural differences that impact integration efforts, maintaining sustainability in post-merger practices, handling stakeholder expectations, and navigating complex regulatory environments. Conversely, opportunities arise from combining complementary strengths, entering new markets for sustainable products and services, leveraging cultural diversity to boost innovation, and enhancing corporate competitiveness and resilience through alignment with ESG principles.

In summary, incorporating sustainable development principles into cross-border M&A strategies represents a transformative change in global business practices. By aligning financial objectives with ESG considerations, companies can improve their competitive advantage and operational efficiency while positively contributing to social responsibility, environmental stewardship, and ethical governance. Embracing sustainable cross-border M&A as a core business strategy is becoming crucial for achieving long-term success and resilience in a rapidly evolving global economy. Companies that effectively integrate sustainability into their M&A strategies will be better positioned to create lasting value for stakeholders and contribute to a more sustainable future.

## Bhartiya Sakshya Adhiniyam, 2023

Bhartiya Sakshya Adhiniyam, 2023 replaces the Indian Evidence Act, 1872. Below are the changes in provision from the Indian Evidence Act, 1872, to Bhartiya Sakshya Adhiniyam, 2023.

Provision	Section	Bhartiya Sakshya Adhiniyam, 2023
Admission in Civil Cases	Sec 23 IEA - Sec 21 BSA	Nothing in this section shall be taken to exempt any advocate from giving evidence of any matter of which he may be compelled to give evidence under sub-sections (1) and (2) of section 132.
Confession caused by inducement, threat or promise, when irrelevant in criminal proceeding	Sec 24 IEA - Sec 22 BSA	Section 24, 28 and 29 of Evidence Act have been combined in one Section – Sec 22 of Bharatiya Sakshaya Sanhita
Confession to police-officer not to be proved, Confession by accused while in custody of Police not to be proved against him, How much of information received from accused may be proved	Sec 25, 26, 27 IEA – Sec 23 BSA	Section 25, 26 and 27 of Evidence Act have been combined in one
Confession made after removal of impression caused by inducement, threat or promise, relevant, Confession otherwise relevant not to become irrelevant because of promise of secrecy, etc.	Sec 24, 28, 29 IEA - Sec 22 BSA	Section 24, 28 and 29 of Evidence Act have been combined in one Section – Sec 22 of Bharatiya Sakshaya Sanhita
Consideration of proved confession affecting person making it and others jointly under trial for same offence	Sec 30 IEA - Sec 24 BSA	A trial of more persons than one held in the absence of the accused who has absconded or who fails to comply with a proclamation issued under section 84 of the Bharatiya Nagarik Suraksha Sanhita, 2023 shall be deemed to be a joint trial for the purpose of this section.



## SKS LEGAL QUIZ AUGUST 2024

We welcome young law college students to participate in this Quiz.

The winners shall be offered priority apprenticeship at any of our offices at Kolkata, New Delhi and Mumbai. For replies please click on this link : [August 2024 Quiz](#)

1. What is the supreme law of the land in India?  
a) Bhartiya Nyaya Sanhita, 2023  
b) Constitution of India  
c) Code of Civil Procedure, 1909  
d) Bharatiya Nagarik Suraksha Sanhita, 2023
2. Which article of the Constitution guarantees the right to equality?  
a) Article 14, b) Article 15, c) Article 16, d) Article 17
3. What is the maximum punishment for murder under the Bhartiya Nyaya Sanhita?  
a) Life imprisonment      b) Death penalty  
c) 10 years imprisonment      d) 5 years imprisonment
4. Which law governs marriage and divorce in India?  
a) Hindu Marriage Act, 1955  
b) Muslim Personal Law (Shariat) Application Act, 1937  
c) Indian Christian Marriage Act, 1872  
d) All of the above
5. What is the purpose of the Right to Information (RTI) Act of 2005?  
a) To provide information about government schemes  
b) To facilitate corruption  
c) To promote transparency and accountability  
d) To restrict access to information
6. Which court has the power to interpret the Constitution?  
a) Supreme Court    b) High Court    c) District Court    d) Magistrate Court
7. What is the minimum age for voting in India?  
a) 18 years    b) 21 years    c) 25 years    d) 30 years
8. Which law deals with environmental protection in India?  
a) Environment (Protection) Act, 1986  
b) Wildlife (Protection) Act, 1972  
c) Air (Prevention and Control of Pollution) Act, 1981  
d) All of the above
9. What is the punishment for bribery under the Bhartiya Nyaya Sanhita?  
a) Up to 3 years imprisonment    b) Up to 5 years imprisonment  
c) Up to 7 years imprisonment    d) Life imprisonment
10. Which law regulates foreign exchange transactions in India?  
a) Foreign Exchange Management Act (FEMA), 1999  
b) Foreign Exchange Regulation Act (FERA), 1973  
c) Reserve Bank of India Act, 1934  
d) None of the above

# Social Events



**Anniversary Celebration of our Managing Partner**



**Birthday Celebration at our New Delhi Office**



**Birthday Celebration at our Mumbai Office**



**Birthday Celebration at our Kolkata Office**

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